

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>NORTHWOOD</div> <div>CITY OF NORTHWOOD, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209800700000</div> <div>Northwood City Clerk</div> <div>627 Central Ave</div> <div>Northwood, IA 50459</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		637,083		637,083	608,960
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		637,083		637,083	608,960
Delinquent property taxes		0		0	
TIF revenues		285,340		285,340	275,000
Other city taxes		167,464	0	167,464	187,488
Licenses and permits		20,282	0	20,282	6,200
Use of money and property		13,514	0	13,514	36,100
Intergovernmental		228,694	0	228,694	618,182
Charges for fees and service		57,551	693,108	750,659	1,051,440
Special assessments		0	0	0	6,530
Miscellaneous		1,173,614	0	1,173,614	1,072,587
Other financing sources		807,628	25,000	832,628	724,808
Total revenues and other sources		3,391,170	718,108	4,109,278	4,587,295
Expenditures and Other Financing Uses					
Public safety		340,108	0	340,108	375,629
Public works		1,040,823	0	1,040,823	1,030,044
Health and social services		19,636	0	19,636	22,532
Culture and recreation		580,319	0	580,319	615,832
Community and economic development		506,038	0	506,038	756,100
General government		175,636	0	175,636	191,043
Debt service		211,620	0	211,620	219,458
Capital projects		0	0	0	
Total governmental activities expenditures		2,874,180	0	2,874,180	3,210,638
Business type activities		0	611,330	611,330	654,928
Total ALL expenditures		2,874,180	611,330	3,485,510	3,865,566
Other financing uses, including transfers out		832,628	0	832,628	724,808
Total ALL expenditures/And other financing uses		3,706,808	611,330	4,318,138	4,590,374
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-315,638	106,778	-208,860	-3,079
Beginning fund balance July 1, 2014		1,714,636	557,935	2,272,571	2,435,309
Ending fund balance June 30, 2015		1,398,998	664,713	2,063,711	2,432,230
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,023,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 4,658,530
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11-4-15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Amber Julseth			641	324-1075	
Signature of Mayor or other City official (Name and Title)				Date signed	
				10/27/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF NORTHWOOD						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	419,873	175,572		41,638			637,083			637,083	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	419,873	175,572		41,638	0		637,083		T01	637,083	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	419,873	175,572		41,638	0	0	637,083			637,083	6				
7	TIF revenues			285,340				285,340		T01	285,340	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0		T19	0	13				
14	Hotel/motel tax							0		T09	167,464	14				
15	Other local option taxes		167,464					167,464			167,464	15				
16	TOTAL OTHER CITY TAXES	0	167,464	0	0	0	0	167,464	0		167,464	16				
17	Section B - LICENSES AND PERMITS	20,282						20,282		T29	20,282	17				
18	Section C - USE OF MONEY AND PROPERTY											18				
19	Interest	5,749					1,550	7,299		U20	7,299	19				
20	Rents and royalties	6,215						6,215		U40	6,215	20				
21	Other miscellaneous use of money and property							0		U20	0	21				
22	TOTAL USE OF MONEY AND PROPERTY	11,964	0	0	0	0	1,550	13,514	0		13,514	22				
23	Section D - INTERGOVERNMENTAL											23				
24	Federal grants and reimbursements											24				
25	Federal grants							0		B89	0	25				
26	Community development block grants							0		B50	0	26				
27	Housing and urban development							0		B50	0	27				
28	Public assistance grants							0		B79	0	28				
29	Payment in lieu of taxes							0		B30	0	29				
30	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	30				
31												31				
32												32				
33												33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF NORTHWOOD						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		206,821					206,821		C46	206,821	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants		1,708					1,708		C89	1,708	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	4,030			335			4,365		C89	4,365	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	4,030	208,529	0	335	0	0	212,894	0		212,894	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	15,800						15,800		D89	15,800	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	15,800	0	0	0	0	0	15,800	0		15,800	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	19,830	208,529	0	335	0	0	228,694	0		228,694	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	238,159	A91	238,159	73				
74	Sewer							0	298,636	A8Ø	298,636	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport	1,750						1,750		AØ1	1,750	78				
79	Landfill/garbage							0	123,460	A81	123,460	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF NORTHWOOD						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0	32,853	A94	32,853	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	10,550					1,355	11,905		A03	11,905	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	31,015						31,015		A61	31,015	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	12,881						12,881			12,881	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	56,196	0	0	0	0	1,355	57,551	693,108		750,659	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	620,479	192,546					813,025		U99	813,025	108				
109	Deposits and sales/fuel tax refunds	759						759		U99	759	109				
110	Sale of property and merchandise	14,468						14,468		U11	14,468	110				
111	Fines	2,640						2,640		U30	2,640	111				
112	Internal service charges	342,722						342,722		NR	342,722	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	981,068	192,546	0	0	0	0	1,173,614	0		1,173,614	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF NORTHWOOD					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,509,213	744,111	285,340	41,973	0	2,905	2,583,542	693,108		3,276,650	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	342,723	100,785					443,508	25,000		468,508	127
128	Internal TIF loans and transfers in		152,500		211,620			364,120			364,120	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	342,723	253,285	0	211,620	0	0	807,628	25,000		832,628	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,851,936	997,396	285,340	253,593	0	2,905	3,391,170	718,108		4,109,278	132
133												133
134	Beginning fund balance July 1, 2014	584,144	848,818	137,982	35,904		107,788	1,714,636	557,935		2,272,571	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,436,080	1,846,214	423,322	289,497	0	110,693	5,105,806	1,276,043		6,381,849	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF NORTHWOOD		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	310,038						310,038		E62	310,038	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	29,707						29,707		E24	29,707	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	363						363		E32	363	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	340,108	0	0	0	0	0	340,108			340,108	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF NORTHWOOD		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	618,324	274,907					893,231		E44	893,231	42
43	Purchase of land and equipment	6,500						6,500		G44	6,500	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	37,477						37,477		E44	37,477	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	3,628	190					3,818		E01	3,818	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		99,797					99,797		E89	99,797	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	665,929	374,894	0	0	0	0	1,040,823			1,040,823	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF NORTHWOOD							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	19,313	323					19,636		E32	19,636	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	19,313	323	0	0	0	0	19,636			19,636	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF NORTHWOOD						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	365,496	15,483					380,979		E52	380,979	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	44,468	3,553					48,021		E61	48,021	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	88,235	3,409					91,644		E61	91,644	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	54,635	5,040					59,675		E03	59,675	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	552,834	27,485	0	0	0	0	580,319			580,319	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation		166,711					166,711		E89	166,711	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation			12,861				12,861		E89	12,861	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation		221,533					221,533		E50	221,533	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	104,933	0					104,933		E89	104,933	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	104,933	388,244	12,861	0	0	0	506,038			506,038	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF NORTHWOOD						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)				
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,125	484					6,609		E29	6,609	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	19,244	31,771					51,015		E23	51,015	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	5,700						5,700		E25	5,700	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	42,868	118					42,986		E31	42,986	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	69,326						69,326		E89	69,326	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	143,263	32,373	0	0	0	0	175,636			175,636	176
177	Section G — DEBT SERVICE				211,620			211,620			211,620	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	211,620	0	0	211,620			211,620	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,826,380	823,319	12,861	211,620	0	0	2,874,180			2,874,180	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF NORTHWOOD					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								226,554	E91	226,554	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								202,833	E80	202,833	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								126,827	E81	126,827	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment								55,116	G94	55,116	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF NORTHWOOD						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								611,330		611,330	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,826,380	823,319	12,861	211,620	0	0	2,874,180	611,330		3,485,510	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	153,508	315,000					468,508			468,508	255
256	Internal TIF loans/repayments and transfers out			364,120				364,120			364,120	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	153,508	315,000	364,120	0	0	0	832,628	0		832,628	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,979,888	1,138,319	376,981	211,620	0	0	3,706,808	611,330		4,318,138	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted						110,693	110,693			110,693	264
265	Committed			46,341				46,341			46,341	265
266	Assigned		707,895		77,877			785,772			785,772	266
267	Unassigned	456,192						456,192			456,192	267
268	Total Governmental	456,192	707,895	46,341	77,877	0	110,693	1,398,998			1,398,998	268
269	Proprietary								664,713		664,713	269
270	Total ending fund balance June 30, 2015	456,192	707,895	46,341	77,877	0	110,693	1,398,998	664,713		2,063,711	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,436,080	1,846,214	423,322	289,497	0	110,693	5,105,806	1,276,043		6,381,849	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF NORTHWOOD

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 310,038
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	499,174

Total salaries and wages paid.....

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. Purpose DW	635,000			538,000				11,113
Purpose S&B	19U	29U	39U	49U	49U	49U	49U	189
10.	570,000			485,000				17,590
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	1,205,000	0	0	1,023,000	0	0	0	28,703

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$
Outstanding as of JUNE 30, 2015	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	93,170,600	x .05 = \$	4,658,530

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		2,063,711	2,063,711

REMARKS

V98